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2005
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2005)

IMPORTANT NOTICE
 THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION
 THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY
 PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE
 OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE
 ANY INFORMATION ON OR BEFORE THE DUE DATE WILL
 RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM
 HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<p>I. IDPH Facility ID Number: <u>0007534</u></p> <p>Facility Name: <u>Rest Haven Central</u></p> <p>Address: <u>13259 South Central Avenue</u> <u>Palos Heights</u> <u>60463</u> Number City Zip Code</p> <p>County: <u>Cook</u></p> <p>Telephone Number: <u>(708) 597-1000</u> Fax # <u>(708) 389-9990</u></p> <p>IDPA ID Number: <u>362382853002</u></p> <p>Date of Initial License for Current Owners: <u>02/10/60</u></p> <p>Type of Ownership:</p> <table style="width: 100%;"> <tr> <td><input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT</td> <td><input type="checkbox"/> PROPRIETARY</td> <td><input type="checkbox"/> GOVERNMENTAL</td> </tr> <tr> <td><input checked="" type="checkbox"/> Charitable Corp.</td> <td><input type="checkbox"/> Individual</td> <td><input type="checkbox"/> State</td> </tr> <tr> <td><input type="checkbox"/> Trust</td> <td><input type="checkbox"/> Partnership</td> <td><input type="checkbox"/> County</td> </tr> <tr> <td></td> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Other</td> </tr> <tr> <td></td> <td><input type="checkbox"/> "Sub-S" Corp.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Limited Liability Co.</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Trust</td> <td></td> </tr> <tr> <td></td> <td><input type="checkbox"/> Other</td> <td></td> </tr> </table> <p>IRS Exemption Code <u>501 (C) 3</u></p> <p>In the event there are further questions about this report, please contact Name: <u>Christine Hanover</u> Telephone Number: <u>(312) 634-4581</u> Please send copies of desk review and audit adjustments to address on this page</p>	<input checked="" type="checkbox"/> VOLUNTARY, NON-PROFIT	<input type="checkbox"/> PROPRIETARY	<input type="checkbox"/> GOVERNMENTAL	<input checked="" type="checkbox"/> Charitable Corp.	<input type="checkbox"/> Individual	<input type="checkbox"/> State	<input type="checkbox"/> Trust	<input type="checkbox"/> Partnership	<input type="checkbox"/> County		<input type="checkbox"/> Corporation	<input type="checkbox"/> Other		<input type="checkbox"/> "Sub-S" Corp.			<input type="checkbox"/> Limited Liability Co.			<input type="checkbox"/> Trust			<input type="checkbox"/> Other		<p>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</p> <p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>01/01/05</u> to <u>12/31/05</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p> <table style="width: 100%;"> <tr> <td style="width: 30%;">Officer or Administrator of Provider</td> <td>(Signed) _____ (Type or Print Name) _____ (Title) _____</td> </tr> <tr> <td>Paid Preparer</td> <td>(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____ (Print Name and Title) _____ (Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u> (Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u></td> </tr> </table> <p style="text-align: center;">MAIL TO: BUREAU OF HEALTH FINANCE ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES 201 S. Grand Avenue East Springfield, IL 62763-0001 Phone # (217) 782-1630</p>	Officer or Administrator of Provider	(Signed) _____ (Type or Print Name) _____ (Title) _____	Paid Preparer	(Signed) <u>SEE ACCOUNTANTS' COMPILATION REPORT</u> (Date) _____ (Print Name and Title) _____ (Firm Name & Address) <u>Altschuler, Melvoin and Glasser LLI</u> <u>One South Wacker Drive, Suite 800, Chicago, IL 60606</u> (Telephone) <u>(312) 384-6000</u> Fax # <u>(312) 634-5518</u>
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SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

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Facility Name & ID Number Rest Haven Central# 0007534 Report Period Beginning: 01/01/05 Ending: 12/31/05

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>95</u>	Skilled (SNF)	<u>95</u>	<u>34,675</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>98</u>	Intermediate (ICF)	<u>98</u>	<u>35,770</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>193</u>	TOTALS	<u>193</u>	<u>70,445</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Medicaid Recipient	Private Pay	Other	Total	
8	SNF	<u>12,648</u>	<u>5,977</u>	<u>13,286</u>	<u>31,911</u>	8
9	SNF/PED					9
10	ICF	<u>23,233</u>	<u>11,239</u>		<u>34,472</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>35,881</u>	<u>17,216</u>	<u>13,286</u>	<u>66,383</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 94.23%

D. How many bed-hold days during this year were paid by the Department?

0 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒NO ☐Non-allowable costs have been
eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location

Date started 02/10/1960

J. Was the facility purchased or leased after January 1, 1978?

YES ☐Date N/ANO ☒

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 95 and days of care provided 13,286Medicare Intermediary AdminaStar Federal

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED
CASH* ☐ CASH* ☐Is your fiscal year identical to your tax year YES ☒ NO ☐Tax Year: 12/31/05 Fiscal Year: 12/31/05

* All facilities other than governmental must report on the accrual basis

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 3

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning: 01/01/05

Ending: 12/31/05

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7**	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	112,268	21,092	499,718	633,078		633,078		633,078		1
2	Food Purchase		433,900		433,900		433,900	9,532	443,432		2
3	Housekeeping	297,305	55,239		352,544		352,544		352,544		3
4	Laundry	77,514	28,282		105,796		105,796	(8,863)	96,933		4
5	Heat and Other Utilities			212,132	212,132		212,132	14,165	226,297		5
6	Maintenance	106,419		180,957	287,376		287,376	(48,466)	238,910		6
7	Other (specify):* Mgmt.Allc.of Benefits							516	516		7
8	TOTAL General Services	593,506	538,513	892,807	2,024,826		2,024,826	(33,116)	1,991,710		8
	B. Health Care and Programs										
9	Medical Director			15,000	15,000		15,000		15,000		9
10	Nursing and Medical Records	4,378,536	502,674	621,620	5,502,830		5,502,830		5,502,830		10
10a	Therapy			970,255	970,255		970,255		970,255		10a
11	Activities	94,590	12,145		106,735		106,735		106,735		11
12	Social Services	190,001		2,750	192,751		192,751		192,751		12
13	CNA Training										13
14	Program Transportation										14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	4,663,127	514,819	1,609,625	6,787,571		6,787,571		6,787,571		16
	C. General Administration										
17	Administrative			929,004	929,004		929,004	(827,043)	101,961		17
18	Directors Fees										18
19	Professional Services			26,453	26,453		26,453	12,667	39,120		19
20	Dues, Fees, Subscriptions & Promotion			25,761	25,761		25,761	11,301	37,062		20
21	Clerical & General Office Expense	235,654	42,683	162,789	441,126		441,126	579,969	1,021,095		21
22	Employee Benefits & Payroll Tax			1,055,547	1,055,547		1,055,547		1,055,547		22
23	Inservice Training & Education			150	150		150	26	176		23
24	Travel and Seminar			7,956	7,956		7,956	18,736	26,692		24
25	Other Admin. Staff Transportation							3,360	3,360		25
26	Insurance-Prop.Liab.Malpractice			91,147	91,147		91,147	4,404	95,551		26
27	Other (specify):* Mgmt.Allc.of Benefits							136,608	136,608		27
28	TOTAL General Administration	235,654	42,683	2,298,807	2,577,144		2,577,144	(59,972)	2,517,172		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	5,492,287	1,096,015	4,801,239	11,389,541		11,389,541	(93,088)	11,296,453		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Rest Haven Central

#0007534

Report Period Beginning:

01/01/05

Ending:

12/31/05

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			448,523	448,523		448,523	85,959	534,482			30
31	Amortization of Pre-Op. & Org											31
32	Interest			221,493	221,493		221,493	10,859	232,352			32
33	Real Estate Taxes							24,581	24,581			33
34	Rent-Facility & Grounds							3,151	3,151			34
35	Rent-Equipment & Vehicle											35
36	Other (specify): ^a											36
37	TOTAL Ownership			670,016	670,016		670,016	124,550	794,566			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Center:		787,384		787,384		787,384		787,384			39
40	Barber and Beauty Shops	30,974			30,974		30,974		30,974			40
41	Coffee and Gift Shop:											41
42	Provider Participation Fee			105,090	105,090		105,090		105,090			42
43	Other (specify): ^a Nonallowable Cost			458,423	458,423		458,423	(458,423)				43
44	TOTAL Special Cost Centers	30,974	787,384	563,513	1,381,871		1,381,871	(458,423)	923,448			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	5,523,261	1,883,399	6,034,768	13,441,428		13,441,428	(426,961)	13,014,467			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

**See Schedule of adjustments attached at end of cost report.

SEE ACCOUNTANTS' COMPILATION REPORT

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals	(574)	2		4
5	Telephone, TV & Radio in Resident Room	(17,952)	21		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patient				7
8	Laundry for Non-Patients	(8,863)	4		8
9	Non-Straightline Depreciation	(19,781)	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refund				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(4,606)	43		18
19	Entertainment				19
20	Contributions	(139)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individual				23
24	Bad Debt	(206,004)	43		24
25	Fund Raising, Advertising and Promotiona	(9,619)	43		25
26	Income Taxes and Illinois Personal				26
27	Property Replacement Tax				27
28	CNA Training for Non-Employee				28
29	Yellow Page Advertising	(8,953)	43		29
30	Other-Attach Schedule See Page 5A	(268,638)			30
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (545,129)		\$	30

OHF USE ONLY							
48		49		50		51	52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below. (See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule	\$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	118,168		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ 118,168		36
37	TOTAL ADJUSTMENTS (A) and (B)	\$ (426,961)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport		x	\$		38
39						39
40	Gift and Coffee Shop		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	TOTAL (C): (sum of lines 38-46)			\$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Rest Haven Central

ID# 0007534

Report Period Beginning: 01/01/05

Ending: 12/31/05

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Misc. - Part A	\$		1
2	Labs - Part A	(50,288)	43	2
3	X-Rays - Part A	(20,508)	43	3
4	Disallow nonallowable Interehab Psychiatry	(69,752)	43	4
5	Disallow nonallowable Residents Welfare	(12,558)	43	5
6	Disallow nonallowable Marketing Expense	(75,996)	43	6
7	Offset other income against related expense	(878)	21	7
8	Disallow nonallowable interest expense	(18,009)	32	8
9	Disallow nonallowable real estate taxes	(7,704)	33	9
10	Disallow nonallowable legal fees	4,069	19	10
11	Reclass repairs and maintenance to fixed assets	(17,014)	6	11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
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35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(268,638)		49

SEE ACCOUNTANTS' COMPILATION REPORT

Summary A

[illegible]

Summary B

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

[illegible]

Facility Name & ID Number Rest Haven Central # 0007534 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Rest Haven Illiana Christian Convalescent Home	100	Rest Haven Central	Palos Heights	Holland Home	South Holland	Sheltered Care
		Rest Haven South	South Holland	Village Woods	Crete	Independent Ret.
		Rest Haven West	Downers Grove	Providence Mgmt. &		
		Haven Park	Zeeland, MI	Development Co.	Tinley Park	Management Co.
				Providence Home		
				Health Care	Tinley Park	Home Health
				Saratoga Grove	Downers Grove	Supportive Living

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization		
1	V	2 Food	\$	Rest Haven Illiana Christian Convalescent Hom	100.00%	\$ 10,106	\$ 10,106	1
2	V	5 Utilities		Rest Haven Illiana Christian Convalescent Hom	100.00%	14,165	14,165	2
3	V	6 Maintenance	43,130	Rest Haven Illiana Christian Convalescent Hom	100.00%	11,678	(31,452)	3
4	V	7 Mgmt. Allocation of benefits		Rest Haven Illiana Christian Convalescent Hom	100.00%	516	516	4
5	V	17 Administrative	929,004	Rest Haven Illiana Christian Convalescent Hom	100.00%	101,961	(827,043)	5
6	V	19 Professional services		Rest Haven Illiana Christian Convalescent Hom	100.00%	8,598	8,598	6
7	V	20 Dues, fees & subscriptions		Rest Haven Illiana Christian Convalescent Hom	100.00%	11,301	11,301	7
8	V	21 Clerical & general office		Rest Haven Illiana Christian Convalescent Hom	100.00%	598,799	598,799	8
9	V	23 Inservice training & education		Rest Haven Illiana Christian Convalescent Hom	100.00%	26	26	9
10	V	24 Travel & seminar		Rest Haven Illiana Christian Convalescent Hom	100.00%	18,736	18,736	10
11	V	25 Other admin. staff transport.		Rest Haven Illiana Christian Convalescent Hom	100.00%	3,360	3,360	11
12	V	26 Insurance-prop, liab & malp		Rest Haven Illiana Christian Convalescent Hom	100.00%	4,404	4,404	12
13	V	27 Mgmt. allocation of benefits		Rest Haven Illiana Christian Convalescent Hom	100.00%	136,608	136,608	13
14	Total		\$ 972,134			\$ 920,258	\$ * (51,876)	14

* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning: 01/01/05

Ending: 12/31/05

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	30 Depreciation	\$	Rest Haven Illiana Christian Convalescent Hom	100.00%	\$ 105,740	\$ 105,740	15
16	V	32 Interest		Rest Haven Illiana Christian Convalescent Hom	100.00%	28,868	28,868	16
17	V	33 Real estate taxes		Rest Haven Illiana Christian Convalescent Hom	100.00%	32,285	32,285	17
18	V	34 Rent - facility & grounds		Rest Haven Illiana Christian Convalescent Hom	100.00%	3,151	3,151	18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$			\$ 170,044	\$ * 170,044	39

* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven Central # 0007534 Report Period Beginning: 01/01/05 Ending: 12/31/05

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									\$		1
2											2
3											3
4											4
5	N/A - Voluntary Board with no compensation. See Attached Schedule 7/										5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees).
FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME,
ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Rest Haven Central**# **0007534**Report Period Beginning: **01/01/05**Ending: **12/31/05**

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Rest Haven Illiana Christian Conv. Home
 Street Address 18601 North Creek Drive
 City / State / Zip Code Tinley Park, IL 60477
 Phone Number (708) 342-8100
 Fax Number (708) 342-8006

B. Show the allocation of costs below. If necessary, please attach worksheets

1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	2	Food	Accumulated cost	74,703,880	15	\$ 60,334	\$ 12,512,420	\$ 10,106	1
2	5	Utilities	Accumulated cost	74,703,880	15	84,570	12,512,420	14,165	2
3	6	Maintenance	Accumulated cost	74,703,880	15	69,726	12,512,420	11,678	3
4	7	Mgmt. allocation of benefits	Accumulated cost	74,703,880	15	3,081	12,512,420	516	4
5	19	Professional services	Accumulated cost	74,703,880	15	51,332	12,512,420	8,598	5
6	20	Dues, fees & subscriptions	Accumulated cost	74,703,880	15	67,474	12,512,420	11,301	6
7	21	Clerical & gen. office - salary	Accumulated cost	74,703,880	15	3,114,336	12,512,420	521,631	7
8	21	Clerical & gen. office	Accumulated cost	74,703,880	15	460,720	12,512,420	77,168	8
9	23	Inservice training & education	Accumulated cost	74,703,880	15	155	12,512,420	26	9
10	24	Travel & seminar	Accumulated cost	74,703,880	15	111,861	12,512,420	18,736	10
11	25	Other admin. staff transport.	Accumulated cost	74,703,880	15	20,062	12,512,420	3,360	11
12	26	Insurance-prop, liab & malp.	Accumulated cost	74,703,880	15	26,293	12,512,420	4,404	12
13	27	Mgmt. allocation of benefits	Accumulated cost	74,703,880	15	815,604	12,512,420	136,608	13
14	30	Depreciation	Accumulated cost	74,703,880	15	631,306	12,512,420	105,740	14
15	32	Interest	Accumulated cost	74,703,880	15	172,353	12,512,420	28,868	15
16	33	Real estate taxes	Accumulated cost	74,703,880	15	192,752	12,512,420	32,285	16
17	34	Rent - facility & grounds	Accumulated cost	74,703,880	15	18,814	12,512,420	3,151	17
18									18
19	17	Administrative	Direct cost			742,073	742,073	101,961	19
20									20
21									21
22									22
23									23
24									24
25	TOTALS					\$ 6,642,846	\$ 3,856,409	\$ 1,090,302	25

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE												
A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)												
	1	2	3	4	5	6	7	8	9	10		
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	Tax Exempt Bonds		X	Mortgage & Additions	Varies	11/01/04	\$ 4,800,000	\$ 4,728,480	10/31/34	Variable	\$ 221,493	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						\$ 4,800,000	\$ 4,728,480			\$ 221,493	9
	B. Non-Facility Related*											
10								Disallow non-care interest			(18,009)	10
11								Home office allocation			28,868	11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ 10,859	14
15	TOTALS (line 9+line14)						\$ 4,800,000	\$ 4,728,480			\$ 232,352	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ None Line # N/A

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7
(See instructions.) SEE ACCOUNTANTS' COMPILATION REPORT

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.
(See instructions.)

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)
B. Real Estate Taxes

B. Real Estate Taxes					
<div style="border: 1px solid black; padding: 5px;"> Important, please see the next worksheet, "RE_Tax". The real estate tax statement and it must accompany the cost report </div>					
1. Real Estate Tax accrual used on 2004 report.		\$			1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2004	\$	N/A		2
3. Under or (over) accrual (line 2 minus line 1).		\$			3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)		\$			4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$			5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund.				Allocated from Home Office	24,581
TOTAL REFUND \$ _____ For _____ Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$			6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru		\$		24,581	7
Real Estate Tax History:					
Real Estate Tax Bill for Calendar Year:	2000	_____	8		
	2001	_____	9		
	2002	_____	10		
	2003	_____	11		
	2004	_____	12		
Real estate taxes are allocated from a for-profit management entity.					

FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2004	\$
14	PLUS APPEAL COST FROM LINE 5	\$
15	LESS REFUND FROM LINE 6	\$
16	AMOUNT TO USE FOR RATE CALCULATION\$	

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Rest Haven Central COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0007534

CONTACT PERSON REGARDING THIS REPORT Bill DeYoung

TELEPHONE (708) 342-8100 FAX #: (708) 348-8006

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. 19-09-01-203-003-0000	Home Office Building	\$ 145,410.00	\$ 24,581.00
2. _____	_____	\$ _____	\$ _____
3. _____	_____	\$ _____	\$ _____
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ 145,410.00	\$ 24,581.00

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? X YES _____ NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven Central

0007534 Report Period Beginning:

01/01/05 Ending:

12/31/05

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 92,845 B. General Construction Type: Exterior Brick Frame Steel Number of Stories 1C. Does the Operating Entity? ☒ (a) Own the Facility ☐ (b) Rent from a Related Organization ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization ☐ (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

NoneF. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized N/A
3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	<u>Resident Care</u>	<u>441,662</u>	<u>1960</u>	<u>\$ 30,000</u>	<u>1</u>
2					<u>2</u>
3	TOTALS			\$ 30,000	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	50		1960	\$ 341,041	\$	40	\$	\$	\$ 341,041
5	50		1962	122,119		40			122,119
6			1963	86,546		40			86,546
7	93		1967	585,862	14,647	40	14,647		571,233
8			1975	147,301	3,683	40	3,683		114,152
Improvement Type**									
9	Improvements		1967	312,475	7,812	40	7,812		301,774
10	Improvements		1970	74,824	1,871	40	1,871		67,356
11	Improvements		1971	10,740	269	40	269		9,415
12	Improvements		1972	3,992	100	40	100		3,400
13	Improvements		1973	2,002	50	40	50		1,617
14	Improvements		1974	1,001	25	40	25		780
15	Improvements		1976	8,418	210	40	210		6,190
16	Improvements		1977	1,073	27	40	27		765
17	Improvements		1979	450	11	40	11		297
18	Improvements		1980	629	16	40	16		416
19	Improvements		1982	3,077	77	40	77		1,848
20	Improvements		1983	4,063	102	40	102		2,346
21	Improvements		1984	11,366	284	40	284		6,248
22	Improvements		1985	5,552	139	40	139		2,919
23	Improvements		1986	308,545	7,714	40	7,714		154,280
24	Improvements		1987	242,285	6,057	40	6,057		115,083
25	Improvements		1988	144,720	3,618	40	3,618		53,792
26	Improvements		1989	75,090	1,877	40	1,877		31,900
27	Improvements		1990	258,016	6,450	40	6,450		106,580
28	Improvements		1991	88,476	2,212	40	2,212		34,912
29	Improvements		1992	51,572	1,289	40	1,289		18,046
30	Improvements		1993	283,946	7,099	40	7,099		92,876
31	Improvements		1994	396,618	9,915	40	9,915		119,994
32	Improvements		1995	207,113	5,526	40	5,526		57,292
33	Improvements		1995	13,913	928	15	928		9,744
34	Parking Lot Expansion		1996	74,714	1,868	40	1,868		17,746
35	Wing C & D Renovations		1996	226,501	5,662	40	5,662		53,789
36			1996	279,308	6,982	40	6,982		66,329

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 12A

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning:

01/01/05

Ending:

12/31/05

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
37	Dental Office Renovations	1996	\$ 4,642	\$ 310	15	\$ 310		\$ 2,945	37
38	Lighting System	1996	49,263	1,232	40	1,232		11,704	38
39	Architect Fees	1996	13,512	338	40	338		3,211	39
40	Alarm System	1996	4,704	314	15	314		2,983	40
41	Whirlpool Renovation	1996	11,914	794	15	794		7,543	41
42	Door	1996	656	44	15	44		418	42
43	Unit I & II Renovation	1996	22,981	574	40	574		5,453	43
44	Landscaping	1997	5,984	398	15	398		3,383	44
45	Unit I A & B remodel:Carpentry, elec. Plumb	1997	236,778	9,472	25	9,472		80,513	45
46	Unit I C & D remodel:Carpentry, elec. plumb.	1997	211,804	8,472	25	8,472		72,012	46
47	Unit I Whirlpool Renovation	1997	3,264	130	25	130		1,105	47
48	Unit II Whirlpool Renovation	1997	3,910	156	25	156		1,326	48
49	Plumbing	1997	1,595	64	25	64		544	49
50	Unit II Laundry Room Cabinets	1997	729	30	25	30		255	50
51	Chapel Roof	1997	8,750	350	25	350		2,975	51
52	Ramp Entrance	1997	32,456	1,298	25	1,298		11,033	52
53	Employee Patio	1997	3,975	159	25	159		1,352	53
54	Ramp Curbing	1997	1,396	56	25	56		476	54
55	Stairwell Doors	1997	1,833	74	25	74		629	55
56	Handicap Ramp	1997	12,166	486	25	486		4,131	56
57	Medical Supply Room Renovation	1997	20,773	830	25	830		7,055	57
58	Unit II A & B remodel:Carpentry, fire protection	1997	78,500	3,140	25	3,140		26,690	58
59	A & B Basement Remodeling	1997	2,331	94	25	94		799	59
60	Unit II Storage Room	1997	3,458	138	25	138		1,173	60
61	Unit I A & B remodel:Carpentry, elec., tile	1998	18,389	736	25	736		15,430	61
62	Unit II Handicap Ramp	1998	2,002	80	25	80		600	62
63	Unit II Storage Room	1998	8,807	352	25	352		2,640	63
64	Unit II A & B Bsmnt remodel:Carpty, elec. plumb.	1998	83,634	3,345	25	3,345		25,088	64
65	Unit I A & B remodel:Carpty,plmg, elec.	1998	19,906	796	25	796		5,970	65
66	Unit II A & B Bsmnt remodel:Carpty & fire prot.	1998	10,676	427	25	427		3,203	66
67	Design Plan for Renovation	1998	706	28	25	28		210	67
68	Unit II A & B Bsmnt remodel:Carpentry & fee	1998	2,314	93	25	93		697	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 5,257,156	\$ 131,330		\$ 131,330		\$ 2,876,371	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,257,156	\$ 131,330		\$ 131,330		\$ 2,876,371	1
2	Painting for Renovation	1998	3,873	154	25	154		1,155	2
3	Unit I A & B remodel:Carpty,& finishing	1998	20,171	806	25	806		6,045	3
4	Carpeting	1998	13,997		5			13,997	4
5	Unit I A & B remodel:Carpty, plmg, fire	1998	8,026	322	25	322		2,415	5
6	Unit II Patio /Alzheimer's Garden	1998	49,519	1,980	25	1,980		14,850	6
7	Hot Water Heater	1998	831	56	15	56		420	7
8	Roof	1998	991	100	10	100		750	8
9	A/C Circulator	1998	1,115	74	15	74		555	9
10	Chimney Vent	1998	519	20	25	20		150	10
11	Fascia	1998	789	32	25	32		240	11
12	Smoke Detectors	1998	1,081	72	15	72		540	12
13	Speed Bumps for Parking Lot	1998	781		5			781	13
14	Heating & Cooling System	1998	34,826	1,394	25	1,394		10,455	14
15	Nurses' Alarm System	1998	13,917	556	25	556		4,170	15
16	Piping	1998	682	28	25	28		210	16
17	Patio	1999	10,472	262	40	262		1,703	17
18	Carpeting	1999	6,283	628	10	628		4,082	18
19	Electrical Generator	1999	66,394	6,640	10	6,640		43,160	19
20	Wall Firestopping	1999	15,000	1,500	10	1,500		9,750	20
21	Interior design fee	1999	228	22	10	22		143	21
22	Electrical	1999	4,383	438	10	438		2,847	22
23	Wall Firestopping	1999	35,000	3,500	10	3,500		22,750	23
24	Switchboard	1999	5,696	570	10	570		3,705	24
25	Landscaping	1999	48,376	1,210	10	1,210		7,865	25
26	Parking Lot	1999	8,610	216	40	216		1,404	26
27	Air Conditioners	1999	80,030	8,004	40	8,004		52,026	27
28	Boiler Repairs	1999	9,060		10	906	906	5,890	28
29	Landscaping	2000	10,704	712	15	712		3,916	29
30	Patio Shelter	2000	5,150	256	20	256		1,408	30
31	Garden	2000	7,768	516	15	516		2,838	31
32	Benches	2000	958	94	10	94		517	32
33	Lobby remodel	2000	102,660	10,266	10	10,266		56,463	33
34	TOTAL (lines 1 thru 33)		\$ 5,825,046	\$ 171,758		\$ 172,664	\$ 906	\$ 3,153,571	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$ 5,825,046	\$ 171,758		\$ 172,664	\$ 906	\$ 3,153,571	1
2	Dining Room Renovation	2000	6,269	416	15	416		2,288	2
3	Wing Renovation	2000	102,095	2,552	40	2,552		14,036	3
4	Boiler and Pump	2000	10,450	696	15	696		3,828	4
5	Ansul	2000	3,728	248	15	248		1,364	5
6	Generator	2000	8,629	430	20	430		2,365	6
7	Fire Alarm System	2000	10,135	252	40	252		1,386	7
8	Exhaust Fan	2000	2,780	184	15	184		1,012	8
9	Landscaping	2001	5,680	1,136	5	1,136		5,112	9
10	Lobby remodel	2001	41,806	1,045	40	1,045		4,703	10
11	A-Wing remodel	2001	51,393	1,285	40	1,285		5,783	11
12	Sinks	2001	5,165	344	15	344		1,548	12
13	Doors	2001	5,278	352	15	352		1,584	13
14	Ejector Pump	2001	9,674	645	15	645		2,903	14
15	Automatic door	2001	4,817	688	7	688		3,096	15
16	Dining Room Renovation	2001	3,076	439	7	439		1,976	16
17	Exam Room Decoration	2001	14,068	2,010	7	2,010		9,045	17
18	Sewage Pump	2002	718	48	15	48		168	18
19	Whirlpool renovation	2002	2,177	145	15	145		508	19
20	Roof renovation	2002	90,250	9,025	10	9,025		31,588	20
21	Code Alert	2002	3,164	316	10	316		1,106	21
22	Firestopping work	2002	3,108	78	40	78		273	22
23	Dining Room Renovation	2002	135,527	3,388	40	3,388		11,858	23
24	Cabinets	2002	4,928	704	7	704		2,464	24
25	Blinds	2002	1,045	149	7	149		522	25
26	File cabinets	2002	2,327	332	7	332		1,162	26
27	Furniture	2002	1,814	259	7	259		907	27
28	Dining Room Renovation	2003	17,358	2,480	7	2,480		6,065	28
29	Lights	2003	20,442	1,022	20	1,022		2,555	29
30	Roof renovation	2003	152,000	15,200	10	15,200		38,000	30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,544,947	\$ 217,626		\$ 218,532	\$ 906	\$ 3,312,776	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12C, Carried Forward		\$ 6,544,947	\$ 217,626		\$ 218,532	\$ 906	\$ 3,312,776	1
2	Menu boards	2003	2,160	216	10	216		540	2
3	Carpeting	2003	5,957	851	7	851		2,128	3
4	Sliding doors	2003	2,100	210	10	210		525	4
5	Wander system	2003	21,630	1,082	20	1,082		3,215	5
6									6
7	Tile	2004	24,492	2,450	10	2,450		3,675	7
8	Door	2004	4,579	458	10	458		687	8
9	Basement restroom	2004	37,076	927	40	927		2,781	9
10	Lights/shades	2004	3,562	178	20	178		534	10
11	Awning	2004	10,790	1,079	10	1,079		1,619	11
12	Shades	2004	1,960	280	7	280		420	12
13	Exit ramps	2004	5,450	363	15	363		545	13
14									14
15	Fire Door	2005	5,637	282	10	282		282	15
16	Storm Sewer improvement:	2005	42,800	1,070	20	1,070		1,070	16
17	Water Heater:	2005	8,808	294	15	294		294	17
18	Patio and Major Landscaping Improvement:	2005	16,805	560	15	560		560	18
19	Lights	2005	16,708	418	20	418		418	19
20	Unit 1 basement Improvements	2005	4,165	104	20	104		104	20
21	Elevator	2005	28,163	704	20	704		704	21
22	Unit 1 basement windows	2005	7,750	97	40	97		97	22
23	Wallpaper	2005	8,185	585	7	585		585	23
24	Baseboards	2005	1,078	77	7	77		77	24
25	Dock flooring	2005	2,000	143	7	143		143	25
26	Window Coverings	2005	13,162	940	7	940		940	26
27	5 Ton 3 Phase Condensing Unit	2005	2,696		20	67	67	67	27
28	Carpeting	2005	1,254		20	31	31	31	28
29	Electric Door Unit	2005	1,087		20	27	27	27	29
30	PC Disposer	2005	2,699		20	67	67	67	30
31	Electric Door Unit	2005	1,529		20	38	38	38	31
32	Nurse Call System	2005	7,749		20	194	194	194	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 6,836,978	\$ 230,994		\$ 232,324	\$ 1,330	\$ 3,335,143	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12D, Carried Forward		\$ 6,836,978	\$ 230,994		\$ 232,324	\$ 1,330	\$ 3,335,143	1
2	Parking Lot Lights	2005	2,940	98	15	98		98	2
3	Patio & Drainage Improvement:	2005	10,958	365	15	365		365	3
4	Driveway	2005	29,377	734	20	734		734	4
5									5
6									6
7									7
8	Allocated from Home Office	2005	696,346			17,427	17,427	63,177	8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$ 7,576,599	\$ 232,191		\$ 250,948	\$ 18,757	\$ 3,399,517	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number: Rest Haven Central # 0007534 Report Period Beginning: 01/01/05 Ending: 12/31/05

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 1,613,001	\$ 211,248	\$ 190,137	\$ (21,111)	Various	\$ 1,061,260	71
72	Current Year Purchases	101,678	5,084	5,084		5-15 yrs.	5,084	72
73	Fully Depreciated Assets	2,498,083					2,498,083	73
74	Allocated from Home Office	617,942		83,145	83,145		402,765	74
75	TOTALS	\$ 4,830,704	\$ 216,332	\$ 278,366	\$ 62,034		\$ 3,967,192	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Allocated from Home Office			\$ 35,065	\$	\$ 5,168	\$ 5,168		\$ 12,978	76
77										77
78										78
79										79
80	TOTALS			\$ 35,065	\$	\$ 5,168	\$ 5,168		\$ 12,978	80

E. Summary of Care-Related Asset

	1 Reference	2 Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 12,472,368	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 448,523	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 534,482	83
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 85,959	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 7,379,687	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87	N/A				87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93	N/A		93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column f

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6	Allocated from Home Office				3,151			6
7	TOTAL				\$ 3,151			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease N/A
N/A

9. Option to Buy: ☐ YES ☒ NO Terms: _____ *

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☒ NO
16. Rental Amount for movable equipment: \$ N/A Description: N/A

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			\$	\$	17
18			N/A		18
19					19
20					20
21	TOTAL		\$	\$	21

10. Effective dates of current rental agreement:
Beginning N/A
Ending N/A

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	<u>/2006</u>	\$ _____
13.	<u>/2007</u>	\$ _____
14.	<u>/2008</u>	\$ _____

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO It is the policy of this facility to only hire certified nurses aides If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.	2. CLASSROOM PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> COMMUNITY COLLEGE <input type="checkbox"/> HOURS PER CNA _____	3. CLINICAL PORTION: IN-HOUSE PROGRAM <input type="checkbox"/> IN OTHER FACILITY <input type="checkbox"/> HOURS PER CNA _____
---	--	---

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wage (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefit.
 (b) Include wages paid during the clinical portion of training. Do not include fringe benefit.
 (c) For in-house training programs only. Do not include fringe benefit.
 (d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities:

\$ _____

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
 (f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.
 SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8		
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)		
			Units of Service	Cost	Units	Cost					
					1	Licensed Occupational Therapist	10A(8)	hrs	\$	6,665	\$ 454,706
2	Licensed Speech and Language Development Therapist	10A(8)	hrs		1,029	98,120			1,029	98,120	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	10A(8)	hrs		5,510	417,429			5,510	417,429	4
5	Physician Care		visits								5
6	Dental Care		visits								6
7	Work Related Program		hrs								7
8	Habilitation		hrs								8
9	Pharmacy	L39, C2	# of prescripts				787,384			787,384	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs								10
11	Academic Education		hrs								11
12	Exceptional Care Program										12
13	Other (specify):										13
14	TOTAL			\$	13,204	\$ 970,255	\$ 787,384	13,204	\$ 1,757,639		14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed
Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed
on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 10,740	\$ 10,740	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 491,562)	1,696,314	1,696,314	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	10,000	10,000	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify):			9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 1,717,054	\$ 1,717,054	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	30,000	30,000	13
14	Buildings, at Historical Cost	6,864,972	7,576,599	14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	4,296,324	4,865,769	16
17	Accumulated Depreciation (book methods)	(8,442,813)	(7,379,687)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify): Acct. Receivable - Marion Joy	120,494	120,494	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 2,868,977	\$ 5,213,175	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 4,586,031	\$ 6,930,229	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 310,508	\$ 310,508	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	176,930	176,930	30
31	Accrued Taxes Payable (excluding real estate taxes)	51,322	51,322	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Due to/from Headquarters	9,484,980	4,756,500	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 10,023,740	\$ 5,295,260	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable		4,728,480	41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 4,728,480	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 10,023,740	\$ 10,023,740	46
47	TOTAL EQUITY (page 18, line 24)	\$ (5,437,709)	\$ (3,093,511)	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 4,586,031	\$ 6,930,229	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ (4,753,384)	1
2	Restatements (describe):		2
3			3
4	Prior Period Adjustment	(1,509)	4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ (4,754,893)	6
A. Additions (deductions):			
7	NET Income (Loss) (from page 19, line 43)	(682,816)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	()	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ (682,816)	17
B. Transfers (Itemize):			
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ (5,437,709)	24 *

Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 19

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning: 01/01/05

Ending:

12/31/05

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached

Note: This schedule should show gross revenue and expenses. Do not net revenue against expenses.

	Revenue	Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	\$ 13,305,599	1
2	Discounts and Allowances for all Levels	(7,201,680)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 6,103,919	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	5,251,690	6
7	Oxygen		7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 5,251,690	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursement		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	27,290	13
14	Non-Patient Meals	574	14
15	Telephone, Television and Radio	17,952	15
16	Rental of Facility Space		16
17	Sale of Drugs	880,938	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	20,093	19
20	Radiology and X-Ray	61,783	20
21	Other Medical Services	384,632	21
22	Laundry	8,863	22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 1,402,125	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income**		25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	<u>See Schedule 19A</u>	878	28
28a			28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 878	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 12,758,612	30

	Expenses	Amount	
	A. Operating Expenses		
31	General Services	2,024,826	31
32	Health Care	6,787,571	32
33	General Administration	2,577,144	33
	B. Capital Expense		
34	Ownership	670,016	34
	C. Ancillary Expense		
35	Special Cost Centers	1,276,781	35
36	Provider Participation Fee	105,090	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 13,441,428	40
41	Income before Income Taxes (line 30 minus line 40)**	(682,816)	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ (682,816)	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? Yes If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Rest Haven Central

Provider #: 0007534

01/01/05 to 12/31/05

Schedule 19A

XVII. INCOME STATEMENT

E. Other Revenue (specify):

Other Income	(126)
Misc. Charges	429
Recreation Hall	200
Assessment Fees	375

Total Other Revenue	<u>878</u>
---------------------	------------

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven Central# 0007534Report Period Beginning: 01/01/05Ending: 12/31/05

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	4,223	4,506	\$ 128,990	\$ 28.63	1
2	Assistant Director of Nursing	3,770	3,826	88,874	23.23	2
3	Registered Nurses	34,145	36,060	951,916	26.40	3
4	Licensed Practical Nurses	38,229	40,116	917,802	22.88	4
5	CNAs & Orderlies	172,024	181,516	2,238,606	12.33	5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director	2,056	2,080	31,791	15.28	9
10	Activity Assistants	5,988	6,264	62,799	10.03	10
11	Social Service Worker	10,574	10,889	190,001	17.45	11
12	Dietician	464	464	8,496	18.31	12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	8,101	9,151	103,772	11.34	15
16	Dishwashers					16
17	Maintenance Worker	6,289	6,801	106,419	15.65	17
18	Housekeepers	24,794	26,629	297,305	11.16	18
19	Laundry	6,543	7,045	77,514	11.00	19
20	Administrator					20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	15,030	16,253	235,654	14.50	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	3,282	3,619	52,348	14.46	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Beautician</u>	2,531	2,608	30,974	11.88	33
34	TOTAL (lines 1 - 33)	338,043	357,827	\$ 5,523,261 *	\$ 15.44	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant		\$		35
36	Medical Director	Monthly	15,000	9(3)	36
37	Medical Records Consultant	Monthly	6,517	10(3)	37
38	Nurse Consultant	1	48	10(3)	38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify)				46
47	<u>Chapel Ministry</u>	Monthly	2,750	12(3)	47
48					48
49	TOTAL (lines 35 - 48)	1	\$ 24,315		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	7,763	\$ 438,420	10(3)	50
51	Licensed Practical Nurses	4,986	176,515	10(3)	51
52	Certified Nurse Assistants/Aides	8	120	10(3)	52
53	TOTAL (lines 50 - 52)	12,757	\$ 615,055		53

SEE ACCOUNTANTS' COMPILATION REPORT

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				D. Employee Benefits and Payroll Taxes				F. Dues, Fees, Subscriptions and Promotions			
Name	Function	Ownership %	Amount	Description		Amount	Description		Amount		
Laura Witt	Administrator	0	\$ 101,961	Workers' Compensation Insurance		\$ 129,420	IDPH License Fee		\$ 2,930		
				Unemployment Compensation Insurance		70,036	Advertising: Employee Recruitment		2,785		
				FICA Taxes		408,382	Health Care Worker Background Check (Indicate # of checks performed <u>112</u>)		2,120		
				Employee Health Insurance		300,842	Life Services Network		13,729		
				Employee Meals			Miscellaneous License & Dues		486		
Amount paid out of Home Office, allocated in Col. 7				Illinois Municipal Retirement Fund (IMRF)*			Miscellaneous Subscriptions		1,385		
				Employee Education		8,037	JCAHO Fees		2,326		
				Employee Welfare		54,038	Home Office Allocation		11,301		
				Employee Medical		8,576					
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			\$ 101,961	Drug Testing		6,552	Less: Public Relations Expense		()		
B. Administrative - Other				Uniforms		138	Non-allowable advertising		()		
Description			Amount	TDA Expense		69,526	Yellow page advertising		()		
Management Fees (eliminated in Col. 7)			\$ 929,004				TOTAL (agree to Sch. V, line 20, col. 8)		\$ 37,062		
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)			\$ 929,004	TOTAL (agree to Schedule V, line 22, col.8)		\$ 1,055,547					
C. Professional Services				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**d			
Vendor/Payee	Type		Amount	Description	Line #	Amount	Description	Amount			
Laner Muchin Dombrow Becker			\$			\$	Out-of-State Travel	\$			
Levin & Tominberg, LTD	Legal		1,666								
KPMG	Accounting		4,100								
American Express Tax & Bus. Svcs	Accounting		588	N/A			In-State Travel	1,855			
Altschuler, Melvoin and											
Glasser, LLP	Accounting		5,352								
Ticor Title Insurance	Operations Consulting		817				Seminar Expense	6,101			
Health MEDX	Computer Services		3,748								
Utility Service Consultants	Utility Consulting		182								
DaRT Chart Systems, LLC	Clinical Consulting		10,000				Home Office Allocation	18,736			
							Entertainment Expense	()			
							(agree to Sch. V, line 24, col. 8)				
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed \$2500 attach copy of invoices.)			\$ 26,453	TOTAL		\$	TOTAL	\$ 26,692			

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

****See instructions.**

Rest Haven Central

Provider #: 0007534

01/01/05 to 12/31/05

Schedule 21A

XIX. SUPPORT SCHEDULE

C. Professional Services

Total (agree to Schedule V, line 19, column 3) 26,453

Allocated from Management Company:

Legal 4,127

Other 4,471

Record Additional Legal Fees

Laner Muchin Dombrow Becker Levin & Tominberg, LTD 4,069

Total (agree to Schedule V, line 19, column 8) 39,120

SEE ACCOUNTANTS' COMPILATION REPORT

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
 (See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1			\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
2								N/A					
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$		\$	\$	\$	\$	\$	\$	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Rest Haven Central

0007534

Report Period Beginning:

01/01/05

Ending:

12/31/05

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union No
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount LSN: \$13,729
- (3) Did the nursing home make political contributions or payments to a political action organization? No If YES, have these costs been properly adjusted out of the cost report? N/A
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 YRS.
- (6) Indicate the total amount of both disposable and non-disposable diaper expenses and the location of this expense on Sch. V. 126,110 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. \$ 105,090
This amount is to be recorded on line 42 of Schedule V
- (12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? No If YES, attach an explanation of the allocation
- (13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services if the patient census listed on page 2, Section B No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these function
- (15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. \$ 0 Has any meal income been offset against related costs? Yes Indicate the amount \$ 574
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel No
If YES, attach a complete explanation N/A
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? 0%
d. Have vehicle usage logs been maintained Adequate records have been maintained.
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? N/A
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? N/A
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? Yes
Firm Name: KPMG - Peat Marwick LLP The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? No If no, please explain. Audit in progress
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fee

SEE ACCOUNTANTS' COMPILATION REPORT

RECONCILIATION REPORT

12:03 PM 5/16/2006

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-426,961	equal to	-426,961	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	232,352	equal to	232,352	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	24,581	equal to	24,581	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	534,482	equal to	534,482	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	3,151	equal to	3,151	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	0	equal to	0	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages	0	equal to	0	0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	970,255	equal to	970,255	0	O.K.	Pg16 Z12+Z14.	N/A/B	1-4;40-43	8;2	Pg3 H20	N/A	10a	4
Special Serv.- Supplies	787,384	equal to	787,384	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	2,024,826	equal to	2,024,826	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	6,787,571	equal to	6,787,571	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Administration	2,577,144	equal to	2,577,144	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	670,016	equal to	670,016	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	1,276,781	equal to	1,276,781	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+i	N/A	38to41+43	4
Income Stat. Prov. Partic.	105,090	equal to	105,090	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	4,378,536	equal to	4,378,536	0	O.K.	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to	0	0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	0	equal to	0	0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	94,590	equal to	94,590	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	190,001	equal to	190,001	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	112,268	equal to	112,268	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	106,419	equal to	106,419	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	297,305	equal to	297,305	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	77,514	equal to	77,514	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	0	equal to	0	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	235,654	equal to	235,654	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to	0	0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	5,523,261	equal to	5,523,261	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	0	< or = to	499,718	-499,718	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	15,000	< or = to	15,000	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	621,620	< or = to	621,620	0	O.K.	Pg20 X14..X16+	B. & C.	17to39 and 50to6	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	0	0	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to	2,750	-2,750	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	101,961	equal to	0	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	929,004	equal to	929,004	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	26,453	equal to	26,453	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	1,055,547	equal to	1,055,547	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	37,062	equal to	37,062	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	26,692	equal to	26,692	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	105,090	equal to	105,090	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	0	< or = to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	0	equal to	0	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to	0	0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	13,286	equal to	13,286	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	118,168	equal to	118,168	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6l Y4	B.	14	8
Total loan balance	4,728,480	equal to	4,728,480	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	0	equal to	0	0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	30,000	equal to	30,000	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	7,576,599	equal to	7,576,599	0	O.K.	Pg12 to 12l L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	4,865,769	equal to	4,865,769	0	O.K.	Pg13 O22+L13	C. & D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	7,379,687	equal to	7,379,687	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	-5,437,709	equal to	-5,437,709	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	-682,816	equal to	-682,816	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to	0	0	O.K.	Pg22 F31-J31..l	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	4,586,031	equal to	4,586,031	0	O.K.	Pg17 H41		25	1	Pg17 S41	N/A	48	1

Rest Haven Central
IDHFS Comparative Data - Per Resident Day Cost
Year Ending 12/31/05

Cost Report Line	Description	Your Facility	Average Median Cost Per Day (2003)	
			State	HSA
1	Dietary	9.54	6.01	6.06
2	Food Purchase	6.68	4.31	4.31
3	Housekeeping	5.31	3.70	4.05
4	Laundry	1.46	1.85	1.59
5	Heat & Other Utilities	3.41	2.95	2.93
6	Maintenance	3.60	3.01	3.21
8	Total General Services	30.00	22.58	22.65
10	Nursing & Medical Records	82.90	41.83	45.12
10A	Therapy	14.62	2.10	1.45
11	Activities	1.61	1.91	2.16
12	Social Services	2.90	1.42	1.60
16	Total Health Care & Programs	102.25	49.48	52.34
17	Administration	1.54	3.36	3.46
19	Professional Services	0.59	0.99	1.12
21	Clerical & Gen. Office Expense	15.38	4.79	5.56
22	Employee Benefits & PR Taxes	15.90	10.09	10.51
24	Travel & Seminar	0.40	0.08	0.06
26	Insurance-Property, Liability & Malpractice	1.44	2.58	2.85
28	Total General Administrative	37.92	24.94	25.81
29	Total Operating Expenses	170.17	98.06	100.96
30	Depreciation	8.05	3.70	4.11
32	Interest	3.50	2.54	4.05
33	Real Estate Taxes	0.37	1.38	3.20
37	Total Ownership	11.97	11.11	14.54
	Total Operating and Ownership Cost	182.14	109.17	115.50

Notes:

Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.

The Average Median Cost Per Day for the State and your HSA is taken from 2003 data available from the Illinois Department of Healthcare and Family Services and corresponds with the respective cost report data after final adjustments.

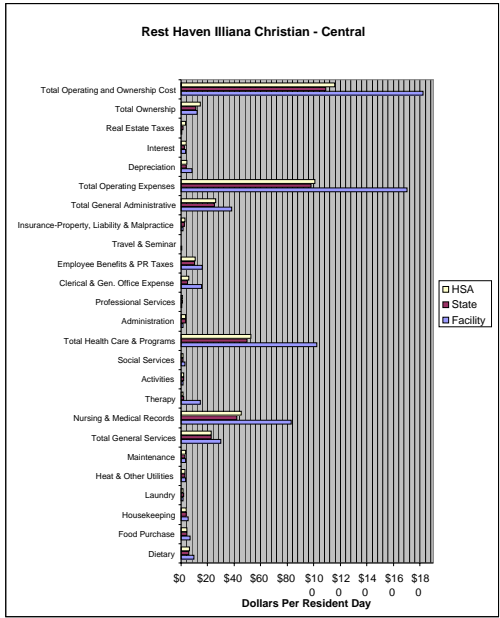
Enter your HSA # in next column ===== 7
Census (Pulls from Page 2) 66,383

IDHFS LTC Profiles

LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004)

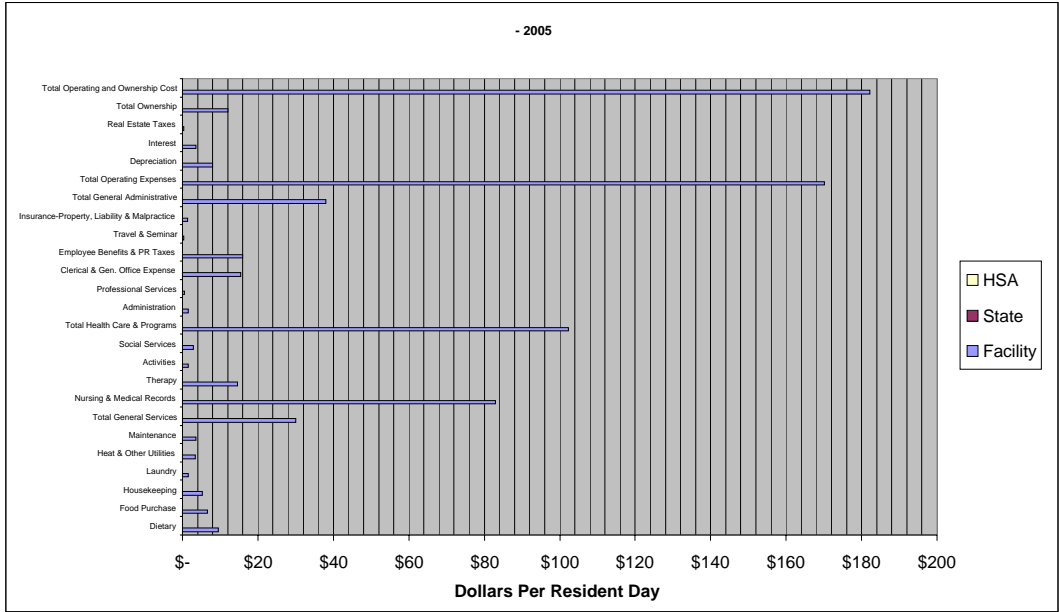
UN-INFLATED

Cost Report Line	Description	State-Wide	HSA											10th %	90th %
			1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73	17.57	31.51
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49	32.10	77.23
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93	16.95	39.14
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71	69.40	142.56
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39	3.76	23.58
	TOTAL OPERATING & OWNERSHIP CC	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10	73.16	166.14



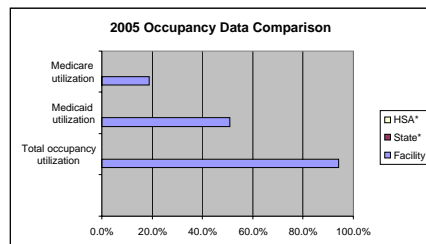
Cost Report Line	Description	2005	2004 Median		2004	2004 Median		2003	2003 Median		2002	2002 Median	
		Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA	Per Diem Your Facility	State	HSA
1	Dietary	9.54	-	-	#DIV/0!	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	6.68	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	5.31	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	1.46	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	3.41	-	-	#DIV/0!	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	3.60	-	-	#DIV/0!	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	30.00	-	-	#DIV/0!	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	82.90	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	14.62	-	-	#DIV/0!	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	1.61	-	-	#DIV/0!	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	2.90	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	102.25	-	-	#DIV/0!	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	1.54	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	0.59	-	-	#DIV/0!	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	15.38	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	15.90	-	-	#DIV/0!	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.40	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	1.44	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	37.92	-	-	#DIV/0!	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	170.17	-	-	#DIV/0!	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	8.05	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	3.50	-	-	#DIV/0!	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	0.57	-	-	#DIV/0!	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	11.97	-	-	#DIV/0!	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	182.14	-	-	#DIV/0!	-	-	#DIV/0!	103.10	103.10	#DIV/0!	105.83	101.30

Notes:
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.
The 2005, 2004, 2003 & 2002 Median Cost Per Day for the State and your HSA is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



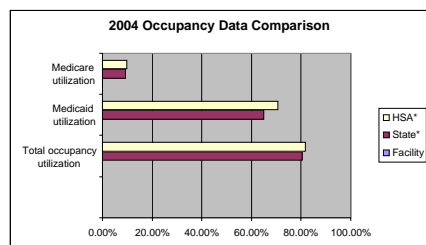
2005

	Your		
	Facility	State*	HSA*
Total occupancy utilization	94.23%	0.00%	0.00%
Medicaid utilization	50.93%	0.00%	0.00%
Medicare utilization	18.86%	0.00%	0.00%
Private pay percent utilization	24.44%	N/A	N/A
Capacity in Patient Days	70,445	N/A	N/A
Census days of service provided	66,383	N/A	N/A



2004

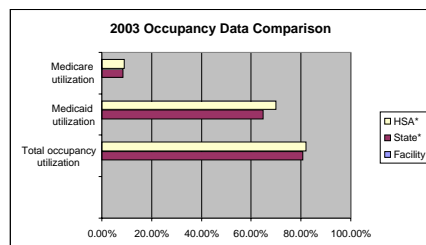
	Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.50%	81.80%
Medicaid utilization	#DIV/0!	65.00%	70.60%
Medicare utilization	#DIV/0!	9.40%	9.90%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

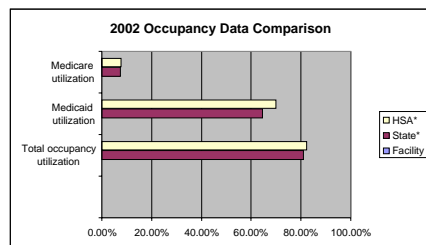
2003

	Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.80%	82.00%
Medicaid utilization	#DIV/0!	64.80%	70.00%
Medicare utilization	#DIV/0!	8.50%	9.10%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A



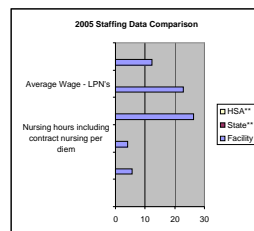
2002

	Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.90%	82.20%
Medicaid utilization	#DIV/0!	64.50%	69.90%
Medicare utilization	#DIV/0!	7.40%	7.70%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days	N/A	N/A	N/A
Census days of service provided	N/A	N/A	N/A

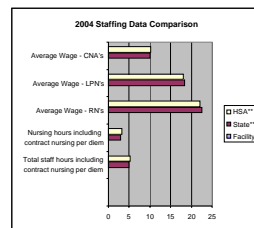


Rest Haven Central
Comparative Staffing Data
Year Ending 12/31/05
HSA 1

2005			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	5.58	0.00	0.00
Nursing hours including contract nursing per diem	4.20	0.00	0.00
Average Wage - RN's	26.4	0.00	0.00
Average Wage - LPN's	22.88	0.00	0.00
Average Wage - CNA's	12.33	0.00	0.00



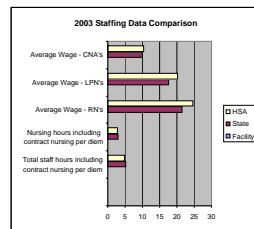
2004			
Your			
Facility	State**	HSA**	
Total staff hours including contract nursing per diem	5.00	5.30	
Nursing hours including contract nursing per diem	3.00	3.20	
Average Wage - RN's	22.54	22.05	
Average Wage - LPN's	18.40	18.02	
Average Wage - CNA's	10.02	10.13	



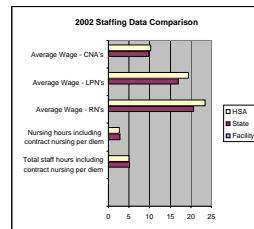
** State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

Rest Haven Central
Comparative Staffing Data
Year Ending 12/31/05
HSA 7

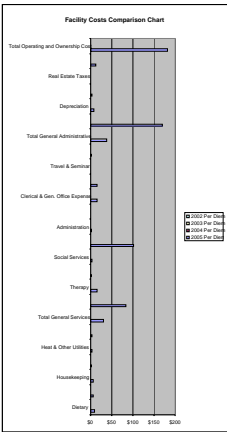
2003			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.10	4.90	
Nursing hours including contract nursing per diem	2.90	2.70	
Average Wage - RN's	21.56	24.55	
Average Wage - LPN's	17.64	20.23	
Average Wage - CNA's	9.91	10.44	



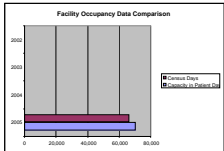
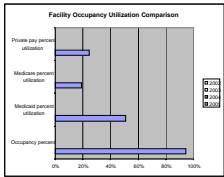
2002			
Your			
Facility	State	HSA	
Total staff hours including contract nursing per diem	5.20	5.00	
Nursing hours including contract nursing per diem	2.80	2.60	
Average Wage - RN's	20.69	23.49	
Average Wage - LPN's	16.89	19.39	
Average Wage - CNA's	9.73	10.28	



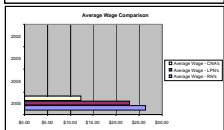
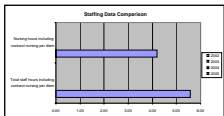
Cost Report Line	Account	Year 2003	Year 2004	Year 2005	Year 2006
		Facility	Facility	Facility	Facility
		2003	2004	2005	2006
		Per Show	Per Show	Per Show	Per Show
1	Stency	9.34	4500/01	4500/01	4500/01
2	Food Purchase	0.48	4500/01	4500/01	4500/01
3	Housekeeping	9.34	4500/01	4500/01	4500/01
4	Landsc	1.46	4500/01	4500/01	4500/01
5	Heat & Other Utilities	2.41	4500/01	4500/01	4500/01
6	Maintenance	2.45	4500/01	4500/01	4500/01
8	Total General Services	38.08	4500/01	4500/01	4500/01
10	Nursing & Medical Records	82.16	4500/01	4500/01	4500/01
10A	Therapy	10.42	4500/01	4500/01	4500/01
11	Activities	1.41	4500/01	4500/01	4500/01
12	Social Services	2.16	4500/01	4500/01	4500/01
16	Total Health Care & Programs	102.22	4500/01	4500/01	4500/01
17	Administration	2.54	4500/01	4500/01	4500/01
19	Professional Services	6.79	4500/01	4500/01	4500/01
21	Child & Gen. Office Expense	15.78	4500/01	4500/01	4500/01
22	Employee Benefits & FR Taxes	62.85	4500/01	4500/01	4500/01
24	Travel & Lodging	0.48	4500/01	4500/01	4500/01
26	Insurance-Property, Liability & Malpractice	1.48	4500/01	4500/01	4500/01
26	Total General Administration	27.42	4500/01	4500/01	4500/01
29	Total Operating Expenses	170.17	4500/01	4500/01	4500/01
30	Depreciation	8.05	4500/01	4500/01	4500/01
32	Interest	2.36	4500/01	4500/01	4500/01
33	Real Estate Taxes	8.37	4500/01	4500/01	4500/01
37	Total Ownership	11.87	4500/01	4500/01	4500/01
	Total Operating and Ownership Cost	182.14	4500/01	4500/01	4500/01



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Occupancy percent	94.23%	4500/01	4500/01	4500/01
Medicare percent utilization	53.83%	4500/01	4500/01	4500/01
Medicaid percent utilization	58.86%	4500/01	4500/01	4500/01
Private pay percent utilization	24.45%	4500/01	4500/01	4500/01
Capacity in Patient Days	70,440	0	0	0
Census Days	68,360	0	0	0



	Facility 2003	Facility 2004	Facility 2005	Facility 2006
Total staff hours including contract nursing per day	0.58	0.00	0.00	0.00
Nursing hours including contract nursing per show	0.58	0.00	0.00	0.00
Average Wage - BNY	26.40	0.00	0.00	0.00
Average Wage - LEPN	22.88	0.00	0.00	0.00
Average Wage - CHS	12.20	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass- ifications	Reclassified Total	Adjustments	Adjusted Total
1. Dietary	112,268	21,092	499,718	633,078	0	633,078	0	633,078
2. Food Purchase	0	433,900	0	433,900	0	433,900	9,532	443,432
3. Housekeeping	297,305	55,239	0	352,544	0	352,544	0	352,544
4. Laundry	77,514	28,282	0	105,796	0	105,796	-8,863	96,933
5. Heat and Other Utilities	0	0	212,132	212,132	0	212,132	14,165	226,297
6. Maintenance	106,419	0	180,957	287,376	0	287,376	-48,466	238,910
7. Other (specify)*	0	0	0	0	0	0	516	516
8. Total General Services	593,506	538,513	892,807	2,024,826	0	2,024,826	-33,116	1,991,710
9. Medical Director	0	0	15,000	15,000	0	15,000	0	15,000
10. Nursing & Medical Records	4,378,536	502,674	621,620	5,502,830	0	5,502,830	0	5,502,830
10a. Therapy	0	0	970,255	970,255	0	970,255	0	970,255
11. Activities	94,590	12,145	0	106,735	0	106,735	0	106,735
12. Social Services	190,001	0	2,750	192,751	0	192,751	0	192,751
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	0	0	0	0	0	0
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	4,663,127	514,819	1,609,625	6,787,571	0	6,787,571	0	6,787,571
17. Administrative	0	0	929,004	929,004	0	929,004	-827,043	101,961
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	26,453	26,453	0	26,453	12,667	39,120
20. Fees, Subscriptions & Promotion	0	0	25,761	25,761	0	25,761	11,301	37,062
21. Clerical & General Office	235,654	42,683	162,789	441,126	0	441,126	579,969	1,021,095
22. Employee Benefits & Payroll	0	0	1,055,547	1,055,547	0	1,055,547	0	1,055,547
23. Inservice Training & Education	0	0	150	150	0	150	26	176
24. Travel and Seminar	0	0	7,956	7,956	0	7,956	18,736	26,692
25. Other Admin. Staff Trans	0	0	0	0	0	0	3,360	3,360
26. Insurance-Prop.Liab.Malpractice	0	0	91,147	91,147	0	91,147	4,404	95,551
27. Other (specify)*	0	0	0	0	0	0	136,608	136,608
28. Total General Adminis	235,654	42,683	2,298,807	2,577,144	0	2,577,144	-59,972	2,517,172
29. Total General Administrative	5,492,287	1,096,015	4,801,239	11,389,541	0	11,389,541	-93,088	11,296,453
30. Depreciation	0	0	448,523	448,523	0	448,523	85,959	534,482
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	221,493	221,493	0	221,493	10,859	232,352
33. Real Estate	0	0	0	0	0	0	24,581	24,581
34. Rent - Facility & Grounds	0	0	0	0	0	0	3,151	3,151
35. Rent - Equipment & Vehicles	0	0	0	0	0	0	0	0
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	670,016	670,016	0	670,016	124,550	794,566
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	787,384	0	787,384	0	787,384	0	787,384
40. Barber and Beauty Shop	30,974	0	0	30,974	0	30,974	0	30,974
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	105,090	105,090	0	105,090	0	105,090
43. Other (specify):*	0	0	458,423	458,423	0	458,423	-458,423	0
44. Total Special Cost Ce	30,974	787,384	563,513	1,381,871	0	1,381,871	-458,423	923,448
45. Grand Total	5,523,261	1,883,399	6,034,768	13,441,428	0	13,441,428	-426,961	13,014,467

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	10,740	10,740
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Receivable	1,696,314	1,696,314
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	0	0
7. Other Prepaid Expenses	10,000	10,000
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	0	0
10. Total current assets	1,717,054	1,717,054
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	30,000	30,000
14. Buildings, at Historical Cost	6,864,972	7,576,599
15. Leasehold Improvements, Historical Cost	0	0
16. Equipment, at Historical Cost	4,296,324	4,865,769
17. Accumulated Depreciation (book methods)	-8,442,813	-7,379,687
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	0
23. other (specify):	120,494	120,494
24. Total Long-Term Assets	2,868,977	5,213,175
25. Total Assets	4,586,031	6,930,229
CURRENT LIABILITIES		
26. Accounts Payable	310,508	310,508
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	176,930	176,930
31. Accrued Taxes Payable	51,322	51,322
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	9,484,980	4,756,500
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	10,023,740	5,295,260
LONG TERM LIABILITES		
39. Long-Term Notes Payable	0	0
40. Mortgage Payable	0	0
41. Bonds Payable	0	4,728,480
42. Deferred Compensation	0	0
43. Other Long-Term Liabilities (specify):	0	0
44. Other Long-Term Liabilities (specify):	0	0
45. Total Long-Term Liabilities	0	4,728,480
46. Total Liabilities	10,023,740	10,023,740
47. Total Equity	-5,437,709	-3,093,511
48. Total Liabilities and Equity	4,586,031	6,930,229

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	13,305,599
2. Discounts and Allowances for all Levels	-7,201,680
Subtotal - Inpatient Care	6,103,919
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	5,251,690
7. Oxygen	0
Subtotal - Ancillary Revenue	5,251,690
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	27,290
14. Non-Patient Meals	574
15. Telephone, Television, and Radio	17,952
16. Rental of Facility Space	0
17. Sale of Drugs	880,938
18. Sale of Supplies to Non-Patients	0
19. Laboratory	20,093
20. Radiology and X-Ray	61,783
21. Other Medical Services	384,632
22. Laundry	8,863
Subtotal - Other Operating Revenue	1,402,125
24. Contributions	0
25. Interest and Other Investments Income	0
Subtotal - Non-Operating Revenue	-
27. Other Revenue (specify):	878
28. Other Revenue (specify):	0
Subtotal - Other Revenue	878
30. Total Revenue	12,758,612
31. General Services	2,024,826
32. Health Care	6,787,571
33. General Administration	2,577,144
34. Ownership	670,016
35. Special Cost Centers	1,276,781
35. Provider Participation Fee	105,090
37. Other	0
40. Total Expenses	13,441,428
41. Income Before Income Taxes	-682,816
42. Income Taxes	0
43. Net Income or Loss for the Year	-682,816

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LTC Median Per Diem Cost by HSA - 2005 Cost Reports
2005 (Run June 1, 2004)

UN-INFLATED

Cost Report		State-Wide												10th %		90th %		Cost Report		2005 Census	
Line	Description	Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	Line	Description					
1	Dietary														1	Dietary					
2	Food Purchase														2	Food Purchase					
3	Housekeeping														3	Housekeeping					
4	Laundry														4	Laundry					
5	Heat & Other Utilities														5	Heat & Other Utilities					
6	Maintenance														6	Maintenance					
8	TOTAL GENERAL SERVICES														8	TOTAL GENERAL SERVICES					
10	Nursing & Medical Records														10	Nursing & Medical Records					
10A	Therapy														10A	Therapy					
11	Activities														11	Activities					
12	Social Services														12	Social Services					
16	TOTAL HEALTH CARE & PROGRAMS														16	TOTAL HEALTH CARE & PROGRAMS					
17	Administration														17	Administration					
19	Professional Services														19	Professional Services					
21	Clerical & Gen. Office Expense														21	Clerical & Gen. Office Expense					
22	Employee Benefits & PR Taxes														22	Employee Benefits & PR Taxes					
24	Travel & Seminar														24	Travel & Seminar					
26	Insurance-Property, liability & Malpractice														26	Insurance-Property, liability & Malpractice					
28	TOTAL GENERAL ADMINISTRATIVE														28	TOTAL GENERAL ADMINISTRATIVE					
29	TOTAL OPERATING EXPENSES														29	TOTAL OPERATING EXPENSES					
30	Depreciation														30	Depreciation					
32	Interest														32	Interest					
33	Real Estate Taxes														33	Real Estate Taxes					
37	TOTAL OWNERSHIP														37	TOTAL OWNERSHIP					
	TOTAL OPERATING & OWNERSHIP COST															TOTAL OPERATING & OWNERSHIP COST					

Average Wage Data Table

[illegible]

2003 - Staffing and Occupancy Data

[illegible]

LTC Median Per Diem Cost by HSA - 2004 Cost Reports
2004 (Run June 1, 2004)

**Rest
Haven
Central
2004
Costs**

Rest
Haven
Central
2004
Census

Cost Report	
<u>Line</u>	<u>Description</u>
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
7	TOTAL GENERAL SERVICES
8	Nursing & Medical Records
10	Therapy
10A	Activities
11	Social Services
16	TOTAL HEALTH CARE & PROGRAMS
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	TOTAL GENERAL ADMINISTRATIVE
29	TOTAL OPERATING EXPENSES
32	Depreciation
32	Interest
33	Real Estate Taxes
37	TOTAL OWNERSHIP
	TOTAL OPERATING & OWNERSHIP COST

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
5.00	5.30	5.30	5.30	5.30	5.10	4.80	4.80	4.80	5.10	5.30	5.20
3.00	3.20	3.20	3.30	3.20	3.10	2.80	2.80	2.80	3.10	3.20	3.10
22.54	22.05	20.73	19.72	20.73	17.47	25.72	25.72	25.72	23.44	22.05	20.43
18.4	18.02	17.23	15.24	17.23	13.82	21.06	21.06	21.06	19.09	18.02	17.13
108.13	101.31	100.93	91.32	100.93	87.84	105.92	105.92	105.92	101.31	101.31	99.84
28.97	27.38	25.17	23.86	25.17	22.23	34.39	34.39	34.39	30.41	27.38	25.97
25.23	23.95	21.85	19.41	21.85	19.13	28.74	28.74	28.74	26.68	23.95	23.77

State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
80.50%	80.70%	80.40%	78.10%	80.40%	74.40%	81.80%	81.80%	81.80%	82.90%	80.70%	78.20%
65.00%	57.00%	56.70%	58.50%	56.70%	61.80%	70.60%	70.60%	70.60%	64.50%	57.00%	60.60%
9.40%	7.70%	8.90%	9.30%	8.90%	8.80%	9.90%	9.90%	9.90%	10.30%	7.70%	8.90%

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004)

UN-INFLATED

Cost Report	Description	State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
Line			1	2	3	4	5	6	7	8	9	10	11
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82
8	TOTAL GENERAL SERVICES	22.58	24.49	22.99	21.14	22.99	21.47	22.65	22.65	22.65	22.45	24.49	21.73
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27
16	TOTAL HEALTH CARE & PROGRAMS	49.48	50.39	51.22	46.39	51.22	41.58	52.34	52.34	52.34	54.96	50.39	49.49
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61
28	TOTAL GENERAL ADMINISTRATIVE	24.94	25.31	26.11	23.02	26.11	21.37	25.81	25.81	25.81	26.59	25.31	22.93
29	TOTAL OPERATING EXPENSES	98.06	100.77	100.03	92.47	100.03	88.05	100.96	100.96	100.96	103.01	100.77	94.71
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11
37	TOTAL OWNERSHIP	11.11	9.73	9.80	8.00	9.80	7.04	14.54	14.54	14.54	11.02	9.73	8.39
	TOTAL OPERATING & OWNERSHIP COST	109.17	110.50	109.83	100.47	109.83	95.09	115.50	115.50	115.50	114.03	110.50	103.10

10th %	90th %
4.13	9.81
3.36	6.04
2.48	5.80
0.91	3.14
2.05	4.25
1.92	5.12
17.57	31.51
27.25	64.47
-	10.55
1.06	3.45
0.58	3.00
32.10	77.23
1.71	7.21
0.07	3.44
2.49	10.78
6.33	19.34
-	0.43
0.88	4.32
16.95	39.14
69.40	142.56
1.01	8.43
-	11.53
-	4.85
3.76	23.58
73.16	166.14

Rest Haven Central	Rest Haven Central	2003 Census
2003 Costs		
Cost Report	Description	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
19	Professional Services	
21	Clerical & Gen. Office Expense	
22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

Average Wage Data Table

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.10
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	9.76
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67

2003 - Staffing and Occupancy Data

State-Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	64.30%	56.40%	59.30%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	8.00%

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2002 Cost Reports
2002 (Run June 1, 2004)

UN-INFLATED

Cost Report	State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	10th %	90th %
Line	Description	1	2	3	4	5	6	7	8	9	10	11		
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	3.89	3.84	3.48	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	TOTAL GENERAL SERVICES	22.09	24.39	22.49	20.85	22.49	20.47	22.71	22.71	22.66	24.39	22.04	17.19	30.80
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	TOTAL HEALTH CARE & PROGRAMS	47.55	50.19	49.32	44.36	49.32	39.56	50.57	50.57	52.75	50.19	47.76	31.31	74.79
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.20	3.49	3.54	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	4.19	4.07	4.31	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	TOTAL GENERAL ADMINISTRATIVE	23.47	23.64	24.80	21.32	24.80	20.28	25.17	25.17	23.10	23.64	21.93	16.13	36.02
29	TOTAL OPERATING EXPENSES	94.39	99.26	97.46	85.50	97.46	82.47	99.35	99.35	97.86	99.26	91.33	67.15	138.58
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	1.29	0.77	1.03	-	5.05
37	TOTAL OWNERSHIP	11.44	9.19	9.85	8.76	9.85	6.52	15.35	15.35	11.40	9.19	10.00	3.55	24.50
	TOTAL OPERATING & OWNERSHIP COST	105.83	108.45	107.31	94.26	107.31	88.99	114.70	114.70	109.26	108.45	101.30	70.70	163.08

Cost Report	2002 Costs	2002 Census
Line	Description	
1	Dietary	
2	Food Purchase	
3	Housekeeping	
4	Laundry	
5	Heat & Other Utilities	
6	Maintenance	
8	TOTAL GENERAL SERVICES	
10	Nursing & Medical Records	
10A	Therapy	
11	Activities	
12	Social Services	
16	TOTAL HEALTH CARE & PROGRAMS	
17	Administration	
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22	Employee Benefits & PR Taxes	
24	Travel & Seminar	
26	Insurance-Property, liability & Malpractice	
28	TOTAL GENERAL ADMINISTRATIVE	
29	TOTAL OPERATING EXPENSES	
30	Depreciation	
32	Interest	
33	Real Estate Taxes	
37	TOTAL OWNERSHIP	
	TOTAL OPERATING & OWNERSHIP COST	

2002 - Average Wage Data Table

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	10.05
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.56	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.27

2002 - Staffing and Occupancy Data

State- Wide	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA	HSA
	1	2	3	4	5	6	7	8	9	10	11
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	8.20%	6.80%	7.00%